

# CHURCH TEMPORALITIES (IRELAND).

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

## A C C O U N T

OF THE

## IRISH LAND COMMISSION,

ON ACCOUNT OF

## CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st March 1885,

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 26th July 1869 (the Date of the Irish Church Act) to the 31st March 1885.

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*(Presented pursuant to Act 32 & 33 Vict. c. 42, s. 37.)*

*Ordered, by The House of Commons, to be Printed,  
24 February 1886.*

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REPORT of the COMPTROLLER and AUDITOR GENERAL upon the IRISH CHURCH TEMPORALITIES ACCOUNT, for the Period from 1st April 1884 to 31st March 1885, prepared and submitted to Parliament in pursuance of the 37th Section of the Act 32 & 33 Vict. c. 42.

1. THE following mortgages were not ready for inspection in August last:—

Sales of Perpetuities for the years 1871 to 1878	-	-	-	8
Renewable Leaseholds for the years 1876 to 1878	-	-	-	4
Yearly and other Tenures for the years 1871 to 1881-2	-	-	-	65
TOTAL	-	-	-	77

2. In the first paragraph of the Report on the account for the year 1883-4, it was stated that a mortgage for 400 l. in respect of an intended purchase of a Perpetuity Rent by the Governors of the Lonsdownery District Lunatic Asylum, was not executed in consequence of legal difficulties which had arisen.

The transaction has since been cancelled, and the payments made to the Commissioners have been returned, and the Perpetuity Rent has been again included in the rental.

3. A payment is included in the present account under the head of "Charges and Incumbrances affecting Property," of 154. 12s., on account of an inaccuracy in the sale of a rent as 29 l. 7s. instead of 30 l. 13s. 8d., the rent being subject to a permanent allowance of 13s. 9d. to the tenant. It appears that this rent became the property of the Commissioners through commutation, which was paid on the full amount. The Commissioners state in reply to an inquiry, that "the Incumbent set forth this liability on his commutation rental, but it does not appear to have been noticed when his annuity" (on which commutation is based) "was being calculated."

The consequence is, an over-payment of about 5 l. 6s. has been made to the Representative Church Body.

The Commissioners state that they decided many years since not to disturb payments of commutation for trifling errors like this when there was no fraud.

Another payment of a similar nature, amounting to 20 l., has been made to the Lough Neagh Drainage Board to relieve certain purchasers of this charge upon their property, which had been sold to them by the Commissioners as without incumbrance.

This property being vested in the Commission by commutation, and the liability not having been stated on the claim, the gross amount was paid in error to the Representative Church Body.

A stipend of 46 l. 3s. per annum, payable by the owner of certain property to the Incumbent of the Parish, having become in arrear to the amount of 207 l. 13s. 6d., the Commissioners' attention was called thereto.

In reply they state "the liability in this case has not been established. The claim will most probably have to be abandoned."

In answer to a further communication, the Commissioners state, "Commutation was paid on this rent, as the Incumbent had received it without any dispute during his incumbency."

The Commissioners were subsequently asked "Whether any steps were taken to establish the liability of the payer of this stipend before the payment of commutation money on the same was made, or whether it was paid on the simple fact that the stipend was received by the Incumbent." To which they replied, "When the Incumbent commuted there was no reason to doubt the liability, and no special inquiries were made."

The commutation money paid to the Representative Church Body must have been somewhat considerable.

4. The arrears on the Collection Rentals, which were last year 174,587 l. 5s. 1d., are this year 158,577 l. 4s. 7d.

5. With respect to the arrears in the collection of Tithe Rents, I thought it desirable to call the attention of the Commissioners to the very great arrears on particular items, which seem to be annually increasing; and I annex the Correspondence which has passed on the subject.

There appear to be, in round numbers, about 1,000 items between 3 and 11 years in arrear, the aggregate of the arrears being about 20,000 l., and about 1,100 items 12 or more years in arrear, the arrears amounting to about 5,000 l. These latter, with reference to the judgment of the House of Lords, referred to in the Correspondence above adverted to, together with the future growing income thereof, will probably be lost to the Church service.

The

The same observation would most likely apply to about 350 items which are 10 and 11 years in arrears, and may be 12 years before the investigation referred to in the Commissioners' letter of 30th September 1885 may be completed.

With regard to the investigation now taking place with a view of ascertaining the lands upon which Tithe Rent was chargeable, I was under the impression that this had been done in the early years of the Commission, because—

1st. The Commissioners furnished me with rentals in which the "Townlands" were noted for the rents which vested under Section 11 of the Irish Church Act, and with respect to those which vested under Section 12, although the rentals had not this information on the face of them, in the annuity claims on which they were founded, the "Townlands" were noted.

2nd. Because it was reasonable to suppose that the Commissioners, who were paying annuities for tithe rents, would have ascertained that the Incumbents had a good title to the property they were selling.

Without expressing any opinion on the contention of the Commissioners (paragraph 4 of their letter of 30th September 1885), that "they were obliged to declare annuities founded on the rentals furnished to them," under the 14th Section of the Irish Church Act (which stipulates that the annuities shall be paid "as from the 1st January 1871"), it does not seem that they were under a similar obligation to commute these annuities before they had ascertained that there was a good, or any, title to the property they were about to purchase or pay for, the 23rd Section of the Act providing that "any Archbishop, Bishop, or person holding any such benefice," &c., "may, after the 1st January 1871, apply to the Commissioners to commute his annuity," &c., "and the Commissioners, if satisfied," &c., "shall cause the then present value of such annuity to be estimated," &c.

It would be difficult to estimate the amount of commutation money paid for tithe rent included in annuity claims which may have lapsed from the title not having been investigated.

6. There have been issued to the Commissioners of Public Works in Ireland, under the Acts for the Relief of Distress in Ireland (Acts 43 Vict. c. 4, s. 17, and 45 & 46 Vict. c. 14, s. 2), the following sums, viz.:—

	£.	s.	d.
In 1880 and 1881-2 - - - - -	1,210,000	-	-
" 1882-3 - - - - -	37,000	-	-
" 1883-4 - - - - -	14,000	-	-
" 1884-5 - - - - -	4,000	-	-
	1,265,000	-	-
Less—Amount made free Grants, 1881-2 - - -	19,049	3	-
	1,245,950	17	-
Less—Advances repaid by Board of Works :			
In 1880 and 1881-2 - - -	£.	s.	d.
" 1882-3 - - - - -	6,797	4	9
" 1883-4 - - - - -	9,263	17	1
" 1884-5 - - - - -	35,602	19	9
" 1884-5 - - - - -	39,216	11	6
	90,880	13	1
Balance outstanding, 31st March 1885 - - £.	1,155,050	8	11

7. During the period of this Account the Commissioners have, in their discretion, Amounts remitted, written off, or remitted, 91 £. 2 s. 8 d., arrears of Tithe Rent Charge.

8. The Cash Balance on the 31st March 1885 was, as stated by the Accounting Officers, Cash Balance, 150,283 £. 11 s. 6 d.

Wm. Dawson,  
Comptroller General of the Receipt and Issue  
of Her Majesty's Exchequer, and  
Auditor General of Public Accounts.

Exchequer and Audit Department,  
27 January 1886.

## CORRESPONDENCE referred to in the foregoing REPORT.

(No. 1,069.)

(A)

Exchequer and Audit Department,  
18 September 1885.

Sir,

I am directed by the Comptroller and Auditor General to request that you will lay before the Irish Land Commissioners the Quorins Nos. 7 and 8, with the replies thereto, on their account for the year 1884-85, in respect to the Irish Church Temporalities Fund.

These quorins were made on the rental of the Biscuit of Armagh, and an certain arrears noted on that rental, which were questioned as instances, and not intended to include all the arrears thereon.

In reply to Query No. 7, it is stated, with reference to Item 184 (6) years in arrears, that "an objection to the liability is under investigation in this case."

Items P. C. 24 to 30 (with one exception of eight years, 14 years in arrears). "These overcharges await investigation."

Item 224 (14 years in arrears). "Liability disputed; awaits investigation."

Items P. C. 153 to 224 (with one exception of 10 years, 14 years in arrears). "Small overcharges must be investigated and provided for in county court."

Items 2250 and 2267 (eight and 14 years in arrears respectively). "With solicitor, but no proceedings can be taken until parish is investigated." &c. &c. &c.

With reference to these explanations, the Comptroller and Auditor General desires me to remark that in October 1871 he sent an officer of his Department to Ireland to make inquiries as to the means adopted by the Irish Church Temporalities Commissioners to establish the correctness of the title overcharges included in the title for commission. That gentleman was informed that the Commissioners carried a circular letter to be transmitted to each individual included in the incumbent's claim for annuity in respect of title rent, informing him (the payee) that he had been returned as liable to the payment of title rent, as per statement enclosed. If the payee raised no objection, the incumbent's return was adopted as determining the amount of the title rent. If, however, any difference appeared between the incumbent's and the payee's statements, a further investigation took place, the payee being requested to produce his receipts, &c. and after a careful consideration of the additional information, the title overcharge was fixed by the Commissioners. It was also stated that the investigation of the title rents occupied 24 gentlemen of the Commissioners' Department for one year.

On the title rent thus settled by the Commissioners, annuities were granted to the incumbents, which annuities were subsequently commuted, and the commutation money paid to the Church body. Subsequently, in the year 1872, an Act was passed (it was introduced at the instance of the Commissioners), 35 & 36 Vict. c. 20, by Section 6, of which it was stated that a certain schedule statement "of the amounts of the annual title overcharges which accrued due in respect of each benefice, dignity, or ecclesiastical corporation in Ireland on 31 November 1871, and of the arrears chargeable thereon, has been deposited in the Record Department of the said Commissioners, and it is expedient that the half-yearly payments of the title overcharges to be made from time to time by such owners should be definitely fixed and ascertained," and it was enacted that the said statement should be "conclusive evidence of the amount of title overcharges," &c.

It would appear, therefore, that the investigations referred to in the reply to Query 7 had already taken place in the year 1871.

On the information now before him, and in the absence of further explanations, the Comptroller and Auditor General is left under the impression that certain title rents which were investigated and fixed 14 years ago, and on which annuities and commutation money was paid, have been uncollected for that period; that is, no collection of them has ever been made.

In reply to Query 8, it is stated that previous to 1881 the Statute of Limitations was not supposed to apply to title rents, and that the audited accounts show a steady decrease in arrears from 500 to 500.

With respect to the first statement, the Comptroller and Auditor General observes that attendant to the period referred to there are arrears written off the rentals as discharged, "Lost by Statute of Limitations"; and with respect to the latter, it is pointed out that the question raised by him is not whether the total arrears are less than they were in former years, but why certain title rents have been allowed to fall into such great arrears.

The Comptroller and Auditor General will be glad if the Commissioners will be so good as to afford him further explanations of the points raised in the queries referred to.

D. Godley, Esq., C.B.,  
24, Upper Mermaid-street, Dublin.

I have, &c.  
(signed) E. Trevelyan.

(B.)

The Irish Land Commission, 24, Upper Mermaid-street, Dublin,  
30 September 1885.

Sir,

I am directed by the Irish Land Commissioners to acknowledge the receipt of Mr. Trevelyan's letter of the 18th instant, on the subject of the arrears into which certain title overcharges have been allowed to fall, and to furnish you with the following explanation and information in the matter:—

On the 1st January 1871 all ecclesiastical tithes in Ireland, amounting to about 400,000 £ a year, and payable in about 35,000 different items, were vested in, and became collectible by, the Church Commissioners on receipts supplied by the clergy, which receipts were, for the most part, very defective in indicating the lands liable to title rentcharge.

An

An investigation, with the object of determining the lands that were liable in every case, would have taken many years, and would have necessitated the employment of a numerous staff.

The Church Commissioners could not delay to settle the arrears of the clergy pending such an investigation as this. They were obliged to devise a method founded on the rentals furnished to them, and they adopted what seemed to them the best course under the circumstances with the view of verifying the several rentals, viz., to notify to each parson the sum for which he was returned as liable, and, if there was no denial of liability on the part of such parson, to assume the sum returned against him as correct. Even such a verification of the rentals as this, with the correspondence which ensued, if there was a dispute between the incumbent and the parson as to the amount of the charge, was a tedious operation.

The investigation now proceeding is one of an entirely different character.

It was undertaken for the purpose of identifying the lands throughout the whole country which are liable to *tithe rent-charge*. In case of legal proceedings to recover the *tithe rent-charge*, it is not the issue of the parson only that must be known. The lands liable to the charge must be ascertained also. Without precise information on this point *tithe rent-charges* cannot be recovered. The "sealed statement," to which allusion is made in Mr. Trevelyan's letter, is an instrument useful for the purpose of recovering *tithe rent-charges*, as the lands liable for each year, not being known to the Church Commissioners, could not be insisted thereon.

The name of the parson only, as returned by the clergyman, could be set out with the amount due by him, and accordingly the sole information contained in the "sealed statement;" this information being quite inconclusive against such parson.

When the investigation now in progress is completed, the land out of which every item of *tithe rent-charge* in Ireland is payable will have been accurately ascertained, and there will then be much greater facility than at present in recovering every charge due which is not affected by the decision of the House of Lords, given in November 1884, in the case of the *Land Commission v. Grant*.

And here it may be well to explain what that decision was, and to note that the provision in the Statute of Limitations thereby held for the first time to affect *tithe rent-charge*, is not to be confounded with the provision in the same Statute under which the amount of six years' *tithe rent-charge* only could be recovered, whatever the total amount due might be.

The effect of the decision of the House of Lords in the case mentioned was, that if 12 years had elapsed without a claim for *tithe rent-charge* being established, the claim could not be legally enforced at all. After the termination of that period, not even the amount recoverable under the six years' limit could be levied. The whole charge was gone, so far as the enforcement of its payment by law was concerned. Even if established it became merely a debt due in honour and honesty, but had ceased to be a legal debt. This decision, which reversed previous decisions of courts of law in Ireland, altogether changed the position of the Land Commissioners in relation to *tithe rent-charge* payers in general, and its effect will be that a certain proportion of small disputed charges, for the most part under one pound annually, which, being disputed, it had not been found possible to establish and therefore to collect, will be lost, if the persons liable plead the Statute, which in some cases it has been found that they are not desirous of doing when they have been satisfied as to their liability.

Until the decision of the House of Lords was pronounced, the Land Commissioners, as there was no summary mode of collecting *tithe rent-charge*, abstained from taking expensive legal proceedings to enforce the payment of small disputed charges, for the cost would, in most cases, have exceeded the amount to be recovered. They thought it best to allow these charges, if not paid after being repeatedly claimed, to remain temporarily unmet, believing that they would eventually, as the investigation of lands liable to *tithe rent-charge* proceeded, be able to recover the greater part of them with but little expense.

In consequence of the alteration of circumstances caused by the decision of the House of Lords, the Commissioners have largely increased their staff of investigators, and as the work of investigating and establishing charges will now be much accelerated, they believe that the eventual loss to the Church Fund consequent on that decision will be trifling.

The Comptroller and Auditor General,  
Somerset House, London.

I have, &c.  
(signed) David Gifford



12 (1872)	11 and 12	By Rates, Taxes, &c.	By Miscellaneous Payments	By Audit of Accounts (Cost of Audit)	By the Irish Land Commission, &c.; Vote Accounts, from the date of transfer to the Irish Land Commission. Furthermore per Act 44 & 45 Vict. c. 71, s. 6 of the estimated cost of the administration and management of the Church Property	By Compensation and Reimbursement Allowance of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 4)	By Interest and Charges on Loans	Interest of advances from National Debt Commissioners - Stamp Duty on Debitments - Bishop's Commission on remittance between England and Ireland	By Stamp Duty on Mortgage Orders, &c.	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 51) - Schedules A, and C.	By the Commissioners for the Reduction of the National Debt - For Advances (under the Irish Church Act, 1852) repaid	Rumors as Income (Treasurer, viz. Acts 43 Vict. c. 4, and 44 & 45 Vict. c. 14)	By the Commissioners for the Reduction of the National Debt - For interest of advances	By the Commissioners of Public Works in Ireland - For interest paid to them to be applied in making advances and grants	Carried forward	39 6 10	734 10 5	204 18 7	10,356 19 4	2,507 - -	105,700 5 11	15 10 -	205 5 7	100 15 -	6,000 2 5	596,000 - -	42,093 6 8	4,000 - -	550,488 2 5
On mortgages—converted leaseholds	8,442 10 11																												
On glebe house mortgages	7 - 8																												
On other mortgages	1,284 10 5																												
To Miscellaneous Receipts:																													
Banks, Mutual Glades	42 10 -																												
Real-estate deeds	71 3 6																												
Certs—collateral under leg. process	156 2 5																												
Other receipts	1,002 4 9																												
To Loan Accounts; Tithe Rentscharges:																													
Fixed annual instalments	107,567 10 10																												
To Mortgage Accounts; Landlord Property, &c.:																													
Mortgage receipts	6,337 - -																												
Fixed half-yearly instalments	90,453 10 7																												
To Mortgage Accounts; Converted Leaseholds (Act 8 & 4 W. III. c. 27, s. 131):																													
Mortgage receipts	102 11 8																												
To Glebe House Mortgages (Acts 23 & 24 Vict. c. 140, s. 20, and 14 & 15 Vict. c. 71, s. 20):	13 2 8																												
To Chapels of Ease; Separate Fund	- 13 7																												
To Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 51), Schedules A, and C.	77 60 5 6																												
Carried forward	936,149 19 3																												

L—Account of the Irish Land Commission, on account of Church Temporalities in Ireland, for the Year ended 31st March 1885—continued.

Dr.	Section of Principal Act and Acts of 1872 and 1881.	Receipts in the Year.	Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE		Payments in the Year.	Cr.
				£.	s. d.		
		188,145 14 0				255,888 2 5	
	REVENUE OF DORMERS (HAWARD) ACT, 1883, s. 4, AND 43 & 44 Vict. c. 14. Brought forward - - -						
	To the Commissioners for the Reduction of the National Debt: For advances made by them - - - - -	10,000 - -					
	To the Commissioners of Public Works in Ireland: For advances repaid by them - - - - -	20,516 11 0					
	For interest of advances - - - - -	11,523 16 7					
	ANNUAL OF RENT (HAWARD) ACT, 1883, s. 46 & 47 Vict. c. 30. To the Commissioners for the Reduction of the National Debt: For Loans under the Public Works Loans Act, 1882, s. 6 -	30,000 - -					
	To the Irish Land Commission Accounts: For amount transferred as account of the sum received in repayment of advances under the 17th section of the Act (the advances having been made out of money borrowed on the security of the Irish Church Temporalities Fund): Principals repaid - - - - - Interest - - - - -	597 11 0 300 15 1					
	By the Irish Land Commission Accounts: For amount transferred to provide for payments to be made, under the 17th section of the Act, for the purposes of the above Act, which payments are to be made primarily upon the Irish Church Temporalities Fund: By the Commissioners of Public Works: For sums (not to exceed 200,000 £ in all), paid over to them, to be applied to a Sea Fisheries Fund: By the Irish Land Commission Accounts: For amount transferred out of Surplus: Intermediate Education Board, Ireland (per Act 41 & 42 Vict. c. 38, s. 6), viz.: For interest of debentures - - - - - National School Teachers' (Irish) Pension Fund (per Act 42 & 43 Vict. c. 74, s. 3), viz.: For interest of capital sum outstanding - - - - - Royal University of Ireland (per Act 44 & 45 Vict. c. 42) -						
						20,000 - -	
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						20,000 - -	
						2,542 0 0	
						5,600 - -	
						20,000 - -	
						2,542 0 0	

<p>Balance or Discrepancy Unsettled (Lancaster) Acct, 1883 (46 &amp; 47 Viet. c. 24).</p> <p>To the Commissioners for the Reduction of the National Debt:</p> <p>For Loans to provide for payments to the Commissioners of Public Works, at per centum . . . . .</p>	<p>10,393 15 -</p>	<p>886,418 7 11</p>
<p>By Balance from On 1st March 1885, viz.:</p> <p>Bank Balance:</p> <p>Cash on deposit - - - - -</p> <p>Cash Account - - - - -</p> <p>Drawing Account - - - - -</p> <p>Loans— Outstanding Orders - - - - -</p> <p>Loans— Sub-Commissioners, &amp;c. (Crs.) - - - - -</p>	<p>£. s. d. 125,000 - -</p> <p>£. s. d. 86,454 10 2 480 18 - 10,315 8 2 500 0 8</p> <p>£. 186,718 19 6</p> <p>£. 38 8 -</p>	<p>151,285 11 0</p> <p>886,418 7 11</p>
		£.

## STOCK ACCOUNT.

[illegible]

I certify that this Account has been examined under my direction, and, whilst in the observations contained in the Enclosed Report, in correct.

**Wm. E. Barker,**  
Deputy Lieut. General of Her Majesty's Yorkshire  
and Another General of Public Accounts.

**Responsible,**  
**D. J. Williams,**

The Irish Land Commission, }  
29 June 1923.

## II.—SALES OF PROPERTY, for the Year 1884-85.

TITLE OF ACCOUNT.		PURCHASE MONIES.		Total. Purchase Money.
		Cash.	Loans and Mortgages.	
		(Fide Account p. 4)		
	Annual Rent.	£. s. d.	£. s. d.	£. s. d.
	£. s. d.			
Rate Rent-charges - . . . .	1,519 10 1	2,450 9 1	24,537 18 6	25,188 - 7
Loans:				
Perpetuity Rents - . . . .	31 8 6	* 538 12 3	- - -	538 12 3
Renewable leaseholds - . . . .	—	—	—	—
Yearly and other tenures - . . . .	92 1 11	691 1 8	1,223 18 4	1,965 - -
Rights to mines and quarries - . . . .	—	—	—	—
Ecclesiastical residences and lands - . . . .	—	1,442 7 11	- - -	1,442 7 11
Conversion of renewable leaseholds into perpetuities - . . . .	—	—	—	—
TOTALS - . . . . £.		6,512 3 11	25,281 16 10	32,144 - 9

	£. s. d.
* Total Sales - . . . . .	780 11 8
Purchase Money retained - . . . . .	227 23 5
	<u>£ 558 18 3</u>

## III.—COLLECTION ACCOUNTS, for the Year ending 31st March 1885.

## No. 1.—LOANS, MORTGAGES, &amp;c.

TITLE OF ACCOUNT.	Balance Outstanding (not due) 1st April 1884	Loans and Mortgages within the Year.	Total.	Sum Receivable within the Year.	Disbursed. — Discount on Loans paid off, &c.	Balance Outstanding (not due) 31st March 1885.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Sale of Property :						
Title rentcharge . . .	7,923,771 9 7	30,702 14 -	7,954,473 3 7	101,224 3 10	3,129 11 6	7,975,979 8 3
Lease :						
Simple mortgages . . .	223,564 - 0	990 - -	224,554 - 0	4,587 - -	-	229,041 - 0
Installment mortgages . .	1,827,877 12 3	580 - -	1,833,357 12 3	83,941 18 3	3,507 3 5	1,852,895 10 2
Conversion of renewable leases into perpetuity . . .	190,700 12 6	-	190,700 12 6	932 11 8	-	191,632 - 10
Globe-house mortgages . . .	379 14 8	-	379 14 8	13 2 3	-	392 12 -
TOTALS . . . £.	9,024,153 0 6	32,272 14 -	9,056,425 3 6	282,768 16 10	5,716 14 11	9,338,130 11 0

\* These sums include the aggregate amount of the fixed instalments, which will become payable (in the nature of a terminable annuity) in redemption of purchase money, with interest, for the entire period of each date.

## No. 2.—TITLE RENTCHARGE, RENTS, INTEREST, &amp;c.

TITLE OF ACCOUNT.	Arrears due 1st April 1884.	Rentals for Year ended 31st March 1885	Total.	Recovered within the Year (Vide Account, pp. 6 and 7).	Realised or Written off.	Arrears due 31st March 1885.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Title rentcharge . . .	81,420 17 2	103,527 16 9	277,000 11 11	167,693 17 6	40 2 8	74,389 11 9
Title rentcharge, fixed annual instalments . . .	11,990 17 4	101,624 3 10	266,615 1 2	197,247 10 10	-	12,347 10 4
Perpetuity rents . . .	21,997 5 2	60,571 4 4	64,102 0 6	63,628 18 6	-	30,343 11 -
Renewable leaseholds (including farms) and other tenures . .	533 - 0	648 6 3	1,532 6 11	981 10 0	-	650 3 3
Mortgage account (bonded property), interest . . .	6,975 6 3	21,607 10 10	26,072 16 1	23,490 6 11	-	3,582 9 2
Mortgage account, fixed half-yearly instalments . . .	25,488 4 8	83,041 16 3	100,327 5 4	60,489 10 7	-	29,838 12 9
Mortgage account (unbonded leaseholds), interest . . .	1,628 13 10	8,905 7 5	10,994 6 3	9,462 16 11	-	1,531 9 4
Globe-house mortgages, interest . .	2 15 -	6 16 8	9 12 8	7 - 8	-	2 12 -
Globe-house instalments . . .	8 - -	13 2 8	18 2 8	13 2 8	-	5 - -
TOTALS . . . £.	174,007 5 1	633,941 5 5	737,810 10 6	550,400 3 3	80 2 3	168,577 5 7

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for rents, title rentcharge, mortgages, and other property vested in the Irish Land Commissioners, include the whole amounts received or receivable by me during the year ended 31st March 1885.

Geddy Fitzmaurice Esq.  
Superintendent, Church Property Department.

## IV.—CAPITAL LIABILITIES IN RESPECT OF ADVANCES, &amp;c.

TO WHOM PAYABLE	FOR WHAT PURPOSE ADVANCED, OR LIABILITY CREATED	Balances Outstanding, 31st April 1934		Liability created in the Year 1934-35 (Pulse Accounts, p. 7, 8 and 9).		Totals		Paid off in the Year 1934-35 (Pulse Accounts, p. 7).		Balances Outstanding, 31st March 1935.	
		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
The Commissioners for the Reduction of the National Debt.	For the purposes of the Irish Church Act, 1930 (Act 22 & 23 Vict. c. 42).	4,810,000	-	-	-	4,810,000	-	250,000	-	4,560,000	-
Ditto - - - ditto - - -	For the Relief of Distress (Ireland), per Acts 43 Vict. c. 4, and 43 & 44 Vict. c. 14.	1,250,000	-	-	16,000	1,266,000	-	-	-	1,266,000	-
Ditto - - - ditto - - -	For the purposes of the Arrangements of Bank (Ireland) Act, 1932 (45 & 46 Vict. c. 47).	900,000	-	-	50,000	950,000	-	-	-	950,000	-
Ditto - - - ditto - - -	For the purposes of the Relief of Distressed Unions (Ireland) Act, 1933 (46 & 47 Vict. c. 24).	-	-	-	20,000	10,000	18	-	-	10,000	18
Ditto - - - ditto - - -	National School Teachers (Ireland) Pension Fund, per Act 42 & 43 Vict. c. 74.	1,200,000	-	-	-	1,200,000	-	-	-	1,200,000	-
The Intermediate Education Board, Ireland	Intermediate Education (Ireland), per Act 41 & 42 Vict. c. 65	1,600,000	-	-	-	1,600,000	-	-	-	1,600,000	-
The Royal University of Ireland	Royal University of Ireland, per Act 44 & 45 Vict. c. 62 - -	-	-	-	-	-	-	-	-	-	-
	TOTALS - - - - £.	8,960,000	-	-	75,000	9,035,000	18	250,000	-	8,785,000	18

\* The Commissioners' liability under the Act 44 & 45 Vict. c. 62, is in the form of an annuity of £50,000 (payable half-yearly). The capital liability in respect of the payment is calculated at £800,000.

(see Supplementary Paper, No. 100, 1935).

## V.—RELIEF OF DISTRESS, IRELAND.

## ACCOUNT OF ADVANCES MADE TO THE COMMISSIONERS OF PUBLIC WORKS, IRELAND, PER ACTS 43 VICT. C. 4, AND 43 &amp; 44 VICT. C. 14.

	£.	s. d.
Balances outstanding on 1st April 1934	-	-
Advances made in the Year 1934-35 (vide Account, p. 7)	1,246,000	15 6
Repayments within the Year 1934-35 (vide Account, p. 8)	4,000	-
Balances outstanding on 31st March 1935	1,092,000	15 6
	10,310	11 6
	1,102,000	0 11



VII.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION on Act, 1869,\* "The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish

Dr.

Section of Principal Act and Acts of 1879 and 1881.	RECEIPT.	20th July 1869 to 31st March 1884.	1st April 1884 to 31st March 1885.	Total RECEIPTS from 20th July 1869 to 31st March 1885.
		£ s d	£ s d	£ s d
56	To Balances, viz. : On 20th July 1869 - - - - On 1st April 1884 - - - -	19,376 4 3 - - - -	- - - 162,061 12 4	19,376 4 3 -
32. and 7 (1872).	To Sales of Property : Tithes Redemption - - - -	244,087 12 2	3,600 2 1	247,687 12 3
24, 32, and 54	Lands, &c. : 1. Perpetuity rents - - - - 2. Renewable leaseholds - - - - 3. Yearly and other tenures - - 4. Rights to mines and quarries -	905,397 2 1 77,792 12 1 1,113,173 12 10 8,265 19 6	533 12 3 - - - 691 1 8 - - -	905,930 14 4 77,792 12 1 1,113,864 14 6 8,265 19 6
37, 38, and 52	Ecclesiastical Residences and Lands : See Houses and Lands - - - - Other residences and lands - - -	74,463 - 2 609,606 6 9	- - - 1,442 7 11	74,463 - 2 610,048 14 3
34, and 52 (1872).	To Conversion of Renewable Leaseholds into Perpetuities (Act 3 & 4 Will. 4, c. 37, ss. 145 and 155) - - - -	157,632 14 -	- - -	157,632 14 -
	Carried forward - - - £.	3,451,092 4 10	169,200 16 3	3,620,292 8 3

Account of CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Church Act Amendment Act, 1881," for the Period from 26th July 1869 to 31st March 1885.

Gr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	26th July 1869 to 31st March 1884.	1st April 1884 to 31st March 1885.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1885.
		£ s. d.	£ s. d.	£ s. d.
	By Commissioners, Annuitants, Grantees, &c. :			
14	For life annuities to archbishops, bishops, and incumbents - - - - -	384,619 15 7	7,480 19 1	372,100 14 8
15	For life annuities to permanent curates - -	100,325 9 -	935 5 8	101,260 17 8
15	For gratuities to curates not entitled to compensation on permanent curacies - -	30,400 - -	- - -	30,400 - -
16	For life annuities to diocesan and district schoolmasters - - - - -	6,738 3 2	294 11 6	7,032 14 8
16	For life annuities to clerks, sextons, and others holding freshhold offices - - -	79,045 4 1	1,303 11 6	71,032 15 9
17	For gratuities to certain persons not en- titled to compensation - - - - -	4,825 10 -	- - -	4,825 10 -
43	For life annuities to vicars general and other officers, for loss of fees, &c. - -	33,854 12 3	795 - -	34,649 12 3
45	For compensation to deputy registrars and others, for loss of office - - - - -	3,290 15 4	- - -	3,290 15 4
45	For compensation to vicars general, &c., for loss of fees - - - - -	9,112 17 6	- - -	9,112 17 6
	By Commutation of Annuities, &c. :			
23	Of Archbishops, Bishops, and Incumbents:			
	Commutation money - - - - -	5,217,487 3 7	- - -	5,217,487 3 7
	Bonus (12 per cent. added) - - - - -	621,040 4 1	- - -	621,040 4 1
23	Of Permanent Curates:			
	Commutation money - - - - -	1,566,571 16 5	- - -	1,566,571 16 5
	Bonus (12 per cent. added) - - - - -	186,201 17 7	- - -	186,201 17 7
3 (1872)	Of diocesan schoolmasters - - - - -	16,714 10 6	- - -	16,714 10 6
16	Of clerks, sextons, and others - - - - -	372,474 8 10	- - -	372,474 8 10
4 (1872)	Of vicars general and other officers - -	73,353 5 4	- - -	73,353 5 4
4 (1872)	Of annuitants under 44th section - -	56,179 12 9	- - -	56,179 12 9
53	By Interest of Commutation Money (paid to the Representative Church Body) - - -	253,568 5 10	- - -	253,568 5 10
24, 26, 62 and 5 (1872)	By Building Charges - - - - -	235,403 2 5	- - -	235,403 2 5
18	By Compensation to Lay Patrons - - - -	778,887 17 10	- - -	778,887 17 10
20	By Private Endowments (paid over to the Representative Church Body) - - - -	300,000 - - -	- - -	300,000 - - -
46	By Compensation to the Chancellor and Pro- curators of Christ Church, Dublin, &c. -	23,715 5 3	- - -	23,715 5 3
25	By National Meetings, Maintenance - -	50,000 - - -	- - -	50,000 - - -
53, and 6 (1872)	By Leases of Title Deeds, Purchase of -	66,468 2 4	- - -	66,468 2 4
11 and 19	By Charges and Incumbrances affecting Pro- perty - - - - -	103,073 12 5	47 5 9	103,073 12 2
46	By Payments to Persons appointed to Epi- scopal Offices, between 26th July 1869 and 1st January 1871 - - - - -	18,549 4 1	- - -	18,549 4 1
	Carried forward - - - - -	10,916,221 5 2	11,431 16 8	10,927,728 19 10

## VII.—Accounts of the Receipts and Expenditure of the Irish Land Commission, on Account

Dr.

Section of Principal Act and Acts of 1852 and 1851.	R E C E I P T.	26th July 1860 to 31st March 1861.	1st April 1861 to 31st March 1862.	TOTAL RECEIPTS from 26th July 1860 to 31st March 1862.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward . . .	3,451,000 4 10	159,205 14 3	3,457,604 8 9
	To Rents, &c.:			
11 and 12, and 6 (1872)	Tithe Rentscharge . . . . .	3,071,040 - 7	107,393 17 6	3,203,008 18 1
11 and 12	Land, &c.:			
	1. Proprietary rents . . . . .	600,000 9 7	60,833 10 6	1,033,702 1 1
	2. Renewable leaseholds (including fines) and other tenures . . . .	630,274 8 -	332 18 8	630,267 4 8
	3. Mineral rents and royalties . .	7,091 12 5	- - -	7,091 12 5
—	To Proportionate Amount of Charges (Drain- age and Improvement Loans; Rents, Rates, Taxes, &c.) repaid by the Clergy . .	8,030 15 2	3 9 2	8,030 4 5
11 and 12	To Dividends and Interest of Money:			
	On New Three per Cent. Annuities . .	21,988 18 10	1,124 17 8	22,948 16 6
	On Three per Cent. Consolidated Annuities .	3,145 3 9	- - -	3,145 3 3
	On Three per Cent. Reduced Annuities . .	494 16 0	- - -	494 16 8
	On Bank of Ireland Stock . . . . .	23,761 10 -	490 - -	24,241 10 -
15 (1872)	On mortgages—landed property, &c. . .	197,125 15 1	23,460 6 11	220,686 2 -
	On mortgages—concentrated leaseholds . .	66,614 7 9	8,442 16 11	107,547 4 9
	On globe-house mortgages . . . . .	5,992 4 11	7 - 8	5,480 5 7
	On other monies . . . . .	74,325 3 8	1,324 16 3	76,650 6 1
12	To Charge on the Sec of Armagh (Act 3 & 4 Will. 4, c. 37, s. 54) . . . . .	13,500 - -	- - -	13,500 - -
12	To Charge on the Sec of Derry (Act 3 & 4 Will. 4, c. 37, s. 54) . . . . .	21,350 2 7	- - -	21,350 2 7
11	To Private Subscriptions (for building, enlarging, and repair of churches) . .	11,720 5 4	- - -	11,720 5 4
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37) . . . . .	47,015 7 4	- - -	47,015 7 4
11	To Miscellaneous Receipts . . . . .	104,148 12 5	1,232 6 8	105,670 19 1
	Carried forward . . . . .	8,268,072 19 5	465,355 5 5	9,086,045 12 6

of Church Temporalities in Ireland, from 30th July 1860 to 31st March 1865—continued.

Cr.

Section of Principal Act and Acts of 1852 and 1851.	EXPENDITURE	30th July 1860 to 31st March 1864.	1st April 1864 to 31st March 1865.	TOTAL PAYMENTS from 30th July 1860 to 31st March 1865
		£ s. d.	£ s. d.	£ s. d.
	Brought forward . . .	10,105,991 3 2	11,431 16 9	10,117,422 10 10
	By Begium Donations:			
26	Life Annuities . . . . .	55,492 17 9	774 6 0	56,267 4 9
39	Consecration of Annuities . . . . .	555,987 9 7	- - -	555,987 9 7
39	Consecration money . . . . .	65,705 10 2	- - -	65,705 10 2
40	Banns (18 per cent. added) . . . . .	5,134 - -	- - -	5,134 - -
40	Widow and Orphan Fund, Synod of Ulster . . . . .	10,654 19 3	- - -	10,654 19 3
40	Other Widows' Funds . . . . .	10,900 8 2	- - -	10,900 8 2
40	Minister's Payments to Widows' Funds . . . . .	2,131 19 4	- - -	2,131 19 4
40	Clerks of the Synod . . . . .	30,775 19 2	- - -	30,775 19 2
40	General Assembly's College at Belfast . . . . .	4,200 - -	- - -	4,200 - -
40	Non-subscribing Associations of Pres- byterians . . . . .	272,301 - 6	- - -	272,301 - 6
34	By Expenses attendant on Sales of Property . . . . .	6,115 10 3	4 5 -	6,115 10 3
11 and 12	By Rent Abatements, &c.:			
	From Tithe Rent-charges:			
	Poor rate . . . . .	219,315 4 6	16,099 10 1	219,315 4 6
	From Lands:			
	Poor rate, residence, &c. . . . .	47,703 8 5	2,329 - 10	47,703 8 5
55	By Proposition of Income paid over to the Clergy . . . . .	100,391 11 -	20 17 7	100,391 11 -
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) . . . . .	466 11 -	- - -	466 11 -
11 and 12	By Tithe Rent-charges paid . . . . .	1,619 15 2	9 0 2	1,619 15 2
11 and 12	By Quit and Crown Rents paid . . . . .	2,329 10 1	- - -	2,329 10 1
11 and 12	By Rates, Taxes, &c. . . . .	6,528 2 4	39 8 10	6,528 2 4
-	By Refund to the Clergy of Poor Rate in respect of Tithe Rent-charges, &c. . . . .	4,528 2 4	- - -	4,528 2 4
48	By Expenditure under 69th Section of "The Irish Church Act, 1860":			
	For building and enlarging churches . . . . .	65,439 10 0	- - -	65,439 10 0
49	By Expenditure under 49th Section of "The Irish Church Act, 1860":			
	For repair of churches . . . . .	70,318 4 0	- - -	70,318 4 0
	For church requisites, salaries of clerks, sextons, &c. . . . .	61,969 4 5	- - -	61,969 4 5
11	By Stipends and other Payments for which the Ecclesiastical Commissioners were liable . . . . .	47,910 10 7	- - -	47,910 10 7
11	By Superannuation Allowances (granted prior to 31st July 1860) . . . . .	1,010 3 0	- - -	1,010 3 0
7 (1872)	By Refund to Parishes of Tithe Rent- charges in respect of Poor rate . . . . .	4,652 17 7	- - -	4,652 17 7
-	By Miscellaneous Payments . . . . .	25,642 8 7	724 10 5	26,367 3 -
	Carried forward . . . . .	12,895,778 5 3	31,499 - 1	12,927,278 3 4

## VII.—Account of the Receipts and Expenditure of the Irish Land Commission, an Account

Dr.

Section of Principal Act and Acts of 1892 and 1891	RECEIPT.	30th July 1890 to 31st March 1891.		1st April 1891 to 31st March 1892.		TOTAL RECEIPTS from 30th July 1890 to 31st March 1892.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	8,788,078	19 5	465,216	4 3	9,253,294	12 6
32	To Loan Account—Title Rent-charge: Fixed annual instalments - - -	1,886,045	18 2	197,547	10 10	2,083,592	7 -
32	To Mortgage Account—Loaded Property, &c.: Mortgage moneys - - - - - Fixed half-yearly instalments - - -	83,927 757,518	4 6 - -	6,337 80,485	- - 10 7	100,264 814,102	4 6 10 7
34	To Mortgage Account—Converted Landholds (Act 5 & 4 Will. 4, c. 37, s. 133): Mortgage Moneys - - - - -	44,593	10 4	932	11 8	45,525	2 -
11	To Deposit Account, Perpetuity Sales, &c. (Act 5 & 4 Will. 4, c. 37, s. 145) - - -	671	- -	-	- -	671	- -
11	To Glebe House Advances—Lands Board of First Fruits (Act 5 & 4 Will. 4, c. 37, s. 38, and 1 & 2 Vict. c. 105, s. 48): Instalments - - - - -	12,012	5 2	-	- -	12,012	5 2
11	To Glebe House Mortgages (Act 23 & 24 Vict. c. 359, s. 30, and 14 & 15 Vict. c. 75, s. 20) - - - - -	6,716	14 11	13	2 8	6,729	17 7
39	To Private Donor's and other Trust Funds	16,618	8 4	-	- -	16,618	8 4
70	To Chapels of Ease—Repair Fund - -	35	16 -	-	15 7	35	9 7
—	To Property and Income Tax (Act 36 & 17 Vict. c. 34, s. 5): Schedule A. and C. - - - - - Schedule E. - - - - -	81,583 2,007	14 4 2 3	2,795	3 6 - -	84,378 2,007	17 10 2 3
—	To Securities sold: £. 264,567, S. 6, Stock sold - - -	600,875	13 4	-	- -	600,875	13 4
33 to 61	To the Commissioners for the Reduction of the National Debt: For Advances for the purposes of the Irish Church Act, 1855 - - -	2,000,000	- -	-	- -	2,000,000	- -
	Carried forward - - - £.	31,300,279	11 9	758,143	18 3	32,058,423	17 8

of Church Temporalities in Ireland, from 30th July 1860 to 31st March 1865—continued.

Cr.

Section of Principal Act and Acts of 1873 and 1881.	EXPENDITURE.	30th July 1860 to 31st March 1864.			1st April 1864 to 31st March 1865.			Total Payments from 30th July 1860 to 31st March 1865.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	12,805	778	3 3	31,486	-	1	12,837	238	3 4
5 and 6	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) -	313,587	15	2	-	-	-	313,587	15	2
37	By Audit of Accounts (Cost of Audit) - -	11,000	0	11	234	13	7	11,234	0	6
4 (1861)	By the Irish Land Commission, &c.—Vote Accounts (from the date of Transfer to the Irish Land Commission).—For transfer, per Act 44 & 45 Vict. c. 71, s. 4, of the estimated cost of the administration and management of the Church Property -	27,125	0	10	10,006	10	4	37,131	0	2
44	By Compensation and Superannuation Allow- ances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 2) - - - - -	37,579	10	8	2,397	-	-	40,290	10	5
50 to 61	By Interest and Charges on Loans: Interest of advances from National Debt Contingencies - - - - -	2,850,202	0	10	100,799	0	11	2,951,001	11	9
	Stamp duty on debentures - - - -	15,187	16	-	95	10	-	15,282	-	-
	Banker's commission on remittances between England and Ireland - -	6,023	1	4	906	5	7	6,929	0	11
7 & 10 (1872)	By Stamp Duty on Merging Orders, &c. -	27,419	17	9	135	10	-	27,554	12	9
11	By Deposit Account: Proprietary Sales, &c. (Act 3 & 4 Will. 4, c. 87, s. 114) - -	1,202	0	7	-	-	-	1,202	0	7
11	By Glebe House Advances—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 87, s. 28, and 1 & 2 Vict. c. 104, s. 49) - - -	100	12	-	-	-	-	100	12	-
11	By Glebe House Mortgages (Acts 33 & 34 Vict. c. 150, s. 50, and 14 & 15 Vict. c. 75, s. 20) - - - - -	3,023	1	0	-	-	-	3,023	1	0
29	By Private Bounties and other Trust Funds	11,537	17	7	-	-	-	11,537	17	7
70	By Chapels of Ease—Repairs Fund - -	612	13	0	-	-	-	612	13	0
-	By Property and Income Tax (Act 16 & 17 Vict. c. 36, s. 5): Schedules A and C. - - - - -	101,515	5	4	8,909	2	8	110,424	7	7
	Schedule E. - - - - -	2,907	9	3	-	-	-	2,907	9	3
91	By Securities purchased: £ 200,000. 1. 4. 8. Stock purchased -	245,335	-	4	-	-	-	245,335	-	4
-	By the Commissioners for the Reduction of the National Debt: For Advances (under the Irish Church Act, 1860) repaid - - - - -	4,180,381	-	-	220,026	-	-	4,400,407	-	-
	Carried forward - - - - £.	20,050,545	1	-	206,691	15	9	20,257,236	15	9

## VII.—Account of the Receipts and Expenditure of the Irish Land Commission, on Account

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T.	26th July 1880 to 31st March 1881.	1st April 1881 to 31st March 1882.	TOTAL RECEIPTS from 26th July 1880 to 31st March 1882.
	Brought forward - - -	£. s. d. 21,300,529 11 9	£. s. d. 238,145 18 3	£. s. d. 21,538,674 17 8
—	REVENUE OF DEDICATION (IRELAND), per Acts 42 Vict. c. 4, and 43 & 44 Vict. c. 14.			
	To the Commissioners for the Reduction of the National Debt:			
	For Advances made by them - - -	1,350,000 - -	16,000 - -	1,366,000 - -
—	To the Commissioners of Public Works in Ireland:			
	For Advances repaid by them - - -	51,054 1 7	39,236 11 6	90,290 12 1
	For Interest of Advances - - -	10,995 18 2	11,423 10 7	22,418 14 9
	—			
	ADVANCE OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Loans under the Public Works Loans Act, 1880, s. 4 - - - - -	200,000 - -	20,000 - -	220,000 - -
—	To the Irish Land Commission Account:			
	For amount transferred on Account of the sum received in repayment of advances under the 16th section of the Act (the advances having been made out of money borrowed on the security of the Irish Church Temporalities Fund):			
	Principal repaid - - - - -	- - -	337 11 6	337 11 6
	Interest - - - - -	- - -	369 15 1	369 15 1
	—			
	REVENUE OF DISTRESSED UNIONS (IRELAND) Act, 1880 (43 & 47 Vict. c. 24).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Loans to provide for payments to the Commissioners of Public Works, as per contract - - - - -	- - -	10,362 15 -	10,362 15 -
	£.	23,512,500 11 6	325,438 7 11	24,237,976 7 1

The Irish Land Commission,  
25 June 1882.

E. F. Gaulty, Accountant.

of Church Temporalities in Ireland, from 20th July 1860 to 31st March 1865—continued.

Cr.

Section of Principal Act and Acts of 1852 and 1851.	EXPENDITURE.	26th July 1860 to 31st March 1864.	1st April 1864 to 31st March 1865.	TOTAL PAYMENTS from 26th July 1860 to 31st March 1865.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	80,030 543 1 -	500,091 15 9	21,318 030 16 0
-	RELIEF OF DESTITUTE (IRELAND), per Acts 43 Vict. c. 4, and 45 & 46 Vict. c. 14			
-	By the Commissioners for the Reduction of the National Debt: For Interest of Advances - - -	120,550 0 6	43,000 6 3	174,550 16 2
-	By the Commissioners of Public Works in Ireland: For Amount paid to them to be applied in making Advances and Grants - - -	1,201,000 - -	4,000 - -	1,205,000 - -
	ARRANGS OF RENT (IRELAND) ACT, 1863 (45 & 46 Vict. c. 47).			
-	By the Commissioners for the Reduction of the National Debt: For Interest of Loans - - - -	19,565 2 4	50,454 7 3	60,020 9 7
-	By the Irish Land Commission Account: For Amount transferred to provide for pay- ments to be made, under the orders of the Commissioners, for the purposes of the above Act, which payments are to be a charge presently upon the Irish Church Temporalities Fund - - - - -	900,000 - -	50,000 - -	950,000 - -
-	By Tithe Rent-charges repaid: For Amount of Tithe Rent-charges repaid in respect of Amount of Rent remitted in pursuance of the Act (Sect. 17) - - -	100 11 4	2,742 6 0	2,702 16 1
	RELIEF OF DESTITUTE (IRELAND) ACT, 1861 (45 & 47 Vict. c. 24).			
-	By the Commissioners of Public Works: For sums (not exceeding 50,000 <i>l.</i> in all), paid to them to enable them to make Grants towards providing for the Ad- ministration of Relief for the Destitute Poor - - - - -	10,368 15 -	- - -	10,368 15 -
	SOCIAL FISHERIES (IRELAND) ACT, 1863 (40 & 43 Vict. c. 25).			
-	By the Commissioners of Public Works: For sums (not to exceed 250,000 <i>l.</i> in all), paid over to them, to be applied as a So- cial Fisheries Fund - - - - -	1,000 - -	4,000 - -	4,000 - -
23	By Monies appropriated out of Surplus: Intermediate Education Board, Ireland (per Act 42 & 43 Vict. c. 63, s. 8), viz.: For Interest of Debentures - - -	170,025 - -	82,000 - -	252,025 - -
-	National School Teachers' (Ireland) Pen- sion Fund (per Act 42 & 43 Vict. c. 74, s. 3), viz.: For Interest of Capital Sum contributed by Royal University of Ireland (per Act 44 & 45 Vict. c. 22) - - - - -	155,000 - -	30,000 - -	185,000 - -
-		50,000 - -	20,000 - -	70,000 - -
26	By Balances, viz.: On 31st March 1864 - - - - - On 31st March 1865 - - - - -	23,040 357 10 2 162,381 12 4 - - -	734,124 16 8 - 160,583 11 0	24,086 589 16 7 - 160,583 11 0
		23,040 357 10 2	866,418 7 11	24,290 876 7 1

John O'Hagan,  
E. P. Lister,  
John E. Vernon, } Irish Land Commissioners.

## VIII.—SALES OF PROPERTY, for the Period from 26th July 1869 to 31st March 1885.

TITLE OF ACCOUNT.			PURCHASE MONIES						Total Purchase Monies.					
			Cash (File Account, p. 36).			Loans and Mortgages.								
			Annual Rent.		£.	s.	d.	£.	s.	d.	£.	s.		
Title rent-charge	-	-	295,131	11	11	568,797	15	2	4,290,697	10	4	4,795,285	5	7
Lands, &c. :														
Perpetuity rents	-	-	65,206	7	35	906,593	14	4	743,408	13	7	1,649,994	22	11
Renewable leaseholds	-	-	4,998	14	4	77,782	12	1	81,864	1	3	162,446	12	4
Yearly and other tenures	-	-	97,481	-	4	1,116,494	14	6	1,057,202	13	8	2,170,187	10	2
Rights to mines and quarries	-	-	-	-	-	3,265	12	6	444	10	6	3,710	10	-
Ecclesiastical residences and lands	-	-	-	-	-	685,916	14	10	130,691	8	7	813,710	1	5
Conversion of renewable leaseholds into perpetuities	-	-	-	-	-	107,432	14	-	214,228	16	6	392,226	10	6
Totals			-	-	£.	3,637,226	4	6	6,320,991	19	5	9,958,610	3	11



CHURCH TEMPORALITIES (IRELAND).

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REPORT of the COMPTROLLER and AUDITOR  
General upon the ACCOUNTS of the Irish Landed  
Commissioners, on account of Church Temporalities  
in Ireland, for the Year ended 31st  
March 1850, together with the Account for  
the above Period, and that from 1st July  
1849 (the Date of the Irish Church Act) to  
the 31st March 1850.

[Presented pursuant to Act 1846 c. 33 (10 & 12, a. 31).]

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